P 7 E ✓

App F IX 4

Previous References

1954-55
(C M)

File No 31-54-
Serial Nos. 34, 35

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos Jud

Part B for October 1954

SUBJECT

Grant of exemption from Payment of Entertainment Tax in respect of Entertainments arranged in aid of Sports Clubs, Sangeetha Sabhas or Development of Arts etc,

WD 01425—GPB—2 000—1 9 19

To,

The Deputy Commissioner
Bangalore District
L 8476/Dated 13 10 54
Intimates that Classification is not necessary

Yr Rama Rao
13.11.54

Mysore Government Secretariat | 4229/ File No. of 195 (1) [App F III 2

Serial No	
	Re Re D C Bangalore Letter no Ent P R 81/52-53 dt 10 9 52 Request for a definite ruling as to whether Exemption from Payment of Entertainment Tax be granted in Case of shows in aid of Sports Music or Arts
	Submitted
1	The Point for Clarification is whether exemption may be granted in the Case of Shows in aid of Sports Music or Arts
2	The Conditions requisite for Exemption as laid down in Section 8 of the Amusement Tax Act are — (1) the realisations are devoted to Philanthropic, religious or Charitable purposes, without any charge on the undertakings for any expenses of the entertainment (2) that the entertainment is of a wholly, educational Character (3) not Conducted to Profit (4) intended in the interest of the industry or public Health
3	The Sports, Music or Arts have educational Character they,

Note—Contn Sheet

Grant of Exemption – Entertainment Tax – Clarification

File No 4229/ml (5) of 195

Mysore Government Secretariat

Serial No

deserve aids that grant of exemption depends on the conditions laid down in Section 8 of the Act & the items for which clarification is sought, are clear from the Section & Rules. Clarification above is not necessary for orders

4) 29/9

Secy (Edn-1)

5) Inform him accordingly

29/9

30/9

6) Draft is sent

30/9 Issued 3/10

To

The D C Bangalore Dt.

Lr 8476/C III-31-54-35 dt 13-X-54

directs that no further clarification is necessary

14/9/54

(1) 4229

No Ent -PR-81/54-55

Office of the Deputy Commissioner,
Bangalore District, Bangalore
Dated 10th Septr ,1954

To

The Secretary to the Government of Mysore,
Local Self Government & Planning Departments,
Bangalore.

Sir, C M 31-54-34

Sub - Grant of Exemption from payment of Entertainment Tax in respect of Entertainments arranged in aid of Sports Clubs, Sangeetha Sabhas or Development of Arts etc

Ref - Letter dated 28-8-1954 from the Hon Secretary, Bangalore Sangeetha Sabha (Regd), 12/5, Seshadripuram, Bangalore 3

I enclose herewith copy of the letter received from the Honorary Secretary of the Malleswaram Sangeetha Sabha, requesting exemption from payment of Entertainment tax in respect of a morning show arranged by them on 12-9-1954 at Prabhat Talkies, Bangalore in aid of the Sabha Funds The aims of the Society are stated to be the development of Fine Arts, Music, Drama etc As similar applications are received for the grant of exemption from payment of Entertainment Tax, I request that orders of Government may kindly be communicated whether exemption may be granted in the case of shows in aid of Sports, Music or Arts A definite ruling may kindly be issued in the matter

A very early reply is requested

Yours faithfully,

(T RANGAIAHLLIAH)
Deputy Commissioner,
Bangalore District

hsa

(3)

Hqrs

No 2 8476/C m 31-54-55
13-10-54

The D C Bangalore

Sir

Re Grant of exemption from Payment of Entertainment Tax in respect of entertainments arranged in aid of Sports Clubs, Sangeetha Sabhas or Development of Arts

Ref: Your letter No Ent PR 81/54 55 dated 10-9-54

with reference to the above seeking clarification whether exemption may be granted in the case of shows in aid of Sports, music or Arts, I am directed to state that grant of exemption depends on the conditions laid down in Section 8 of the Amusements Tax Act ~~these clarification as to whether exemption may be granted to the above has to be examined in the object of every~~

1)

items need may have
to be determined by reference
to the Conditions specified
in the ~~P/C~~ further clarification
therefore no ~~funding~~
appears to be necessary. Y S

The ~~Project~~ Conduct
carry out ~~work~~ and
should be etc

7/10.

for Secretary
~~for Chairman~~

V.D.

9/10/59

GOVERNMENT OF MYSORE (5)

No L 8476 | CM 31-54-35

Mysore Government Secretariat,
(Municip l Branch)
Bangalore Dated 13 October 195

From

The Assistant Secretary to the Government of Mysore
Local Self Government and Planning Departments

To

The Deputy Commissioner,
Bangalore District

Sir

Subject - Grant of exemption from Payment of Entertainment Tax in respect of entertainments arranged in aid of Sports Clubs, Sangeetha Sabhas or Development of Arts

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Ref Your letter No Ent P R 81/54-55 dated the 10th Sept 195

With reference to the above seeking clarification whether exemptic may be granted in the case of shows in aid of sports, music or arts, I am directed to state that grant of exemption depends on the conditions laid down in section 8 of the Amusements Tax Act

Therefore no further clarification appears to be necessary

Yours faithfully,

(V Hanumanthappa)
Asst Secretary to Government,
L S G & Planning Departments

LNS 2 9/10

(—)

Letter No 105/54-55 dated 28-8-1954 from the Hon Secretary, Bangalore Sangeetha Sabha (Regd), 12/5, Seshadripuram Main Road, Bangalore 3 to the Deputy Commissioner, Bangalore District, Bangalore

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Sub - Exemption from Entertainment tax

The Bangalore Sangeetha Sabha is a registered body functioning for over five years, and has for its objects the development of Fine Arts, like music drama, Dance, etc For this purpose efforts are being made to house the Sabha in a proper building and donations are being collected in various forms for the building fund

The management of the Prabhat Talkies have very generously agreed to let us have their theatre and the film " Mar-Bhoopali" free of cost for a show at 10 A M on Sunday 12th September 1954

I request you to kindly grant us exemption from the entertainment tax for the show

Thanking you

"Copy"

Deputy Commissioner,
Bangalore District 13/9

hsa